## **LISTING OF CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1-25 (cancelled).

26. (Currently Amended). A method of manufacturing a liquid crystal display device comprising a first substrate, a second transparent substrate, and a liquid crystal layer and a flat color filter layer, being flat on both an upper and a lower surface, sandwiched between said first and second substrates, said color filter being disposed between said first substrate and said liquid crystal layer, comprising the steps of:

forming, on said first substrate, plural scan signal electrodes, plural video signal electrodes crossing said scan signal electrodes in a matrix form, plural thin film transistors in association with the crossing points between said scan signal electrodes and said video signal electrodes, and a gate insulating film;

forming a protection layer, an upper surface of which is flat, which is having a flat upper surface, said protection layer not being a part of any one of said plural thin film transistors, on said first substrate;

forming said flat color filter layer on said protection layer;

forming an interlayer separation film on said flat color filter layer;

forming at least one pixel area in each of areas surrounded by said plural scan signal electrodes and said plural video signal electrodes;

forming, in each pixel area, a common electrode which is connected with other common electrodes over plural pixel areas through a common electrode wire to supply reference potential, and a pixel electrode which is connected to the corresponding thin film transistor and disposed so

as to confront positioned opposite said common electrode in said pixel area, said interlayer separation film being disposed between said common electrode and said pixel electrode so that said common electrode and said pixel electrode are disposed in different layers through of said interlayer separation film;

forming a first orientation film on said interlayer separation film;

forming a second orientation film on a lower surface of said second substrate; and forming said liquid crystal layer between said first orientation film and said second orientation film.

- 27. (cancelled).
- 28. (withdrawn). The method as claimed in claim 40, wherein the light irradiation to forming the pretilt angles is conducted on the surfaces of said vertical orientation films from a slant direction.
- 29. (withdrawn). The method as claimed in claim 28, wherein the light irradiation for forming the pretilt angles is conducted by irradiating polarized light the surfaces of said vertical orientation films from a slant direction.
- 30. (withdrawn). The method as claimed in claim 41 wherein the light irradiation for forming the pretilt angle is conducted on the surfaces of said vertical orientation films from a slant direction.
- 31. (withdrawn). The method as claimed in claim 30, wherein the light irradiation for forming the pretilt angles is conducted by irradiating polarized light on the surfaces of said vertical orientation films from a slant direction.

32. (withdrawn). A method of manufacturing a liquid crystal display device comprising the steps of:

forming a thin film on a transparent substrate;

forming a passivation film for protecting said thin film transistor;

successively coating, light-exposing, developing and baking plural photosensitive color resists to form a color filter;

forming a common electrode; and

forming an interlayer separation film of a transparent insulating film.

33. (withdrawn). A method of manufacturing a liquid crystal display device comprising the steps of:

forming a thin film on a transparent substrate;

forming a passivation film for protecting said thin film transistor;

successively coating, light-exposing, developing and baking plural photosensitive color resists to form a color filter;

forming an overcoat film for protecting said color filter;

forming a common electrode; and

forming an interlayer separation film of a transparent insulating film.

- 34. (withdrawn). The liquid crystal display device as claimed in claim 33, wherein said common electrode is formed in a grid shape so as to surround a pixel; said pixel electrode is disposed so as to traverse the pixel; and said common electrode commonly uses a part of said common electrode wire.
- 35. (withdrawn). The liquid crystal display device as claimed in claim 33, wherein a plurality of said common electrodes and said pixel electrodes are arranged in the pixel.

- 36. (withdrawn). The liquid crystal display device as claimed in claim 34, wherein said common electrode is formed in a grid shape so as to surround a pixel; said pixel electrode is disposed so as to traverse the pixel; and said common electrode commonly uses a part of said common electrode wire.
- 37. (withdrawn). The liquid crystal display device as claimed in claim 34, wherein a plurality of said common electrodes and said pixel electrodes are arranged in the pixel.
- 38. (withdrawn). The liquid crystal display device as claimed in claim 35, wherein said common electrode is formed in a grid shape so as to surround a pixel; said pixel electrode is disposed so as to traverse the pixel; and said common electrode commonly uses a part of said common electrode wire.
- 39. (withdrawn). The liquid crystal display device as claimed in claim 35, wherein a plurality of said common electrodes and said pixel electrode are arranged in the pixel.
- 40. (withdrawn). The method as claimed in claim 26, further comprising the steps of forming an optically negative compensation film and an optically positive compensation film between said first or second substrate and a polarizing plate, and forming, by light irradiation, pretilt angles in two directions in which liquid crystal molecules are felled when a voltage is applied to said vertical orientation films.
- 41. (withdrawn). The method as claimed in claim 26, further comprising the steps of forming an optically negative compensation film and an optically positive compensation film between said first or second substrate and a polarizing plate, and forming, by light irradiation, a pretilt angle in any one of directions in which liquid crystal molecules are felled when a voltage is applied to said vertical orientation films.

- 42. (previously presented). The method as claimed in claim 26, further comprising the step of forming an optically negative compensation film and an optically positive compensation film between said first or second substrate and a polarizing plate, and forming, by a rubbing method, pretilt angles along two directions in which liquid crystal molecules are felled when a voltage is applied to said vertical orientation films.
- 43. (previously presented). The method as claimed in claim 26, further comprising the step of forming an optically negative compensation film and an optically positive compensation film between said first or second substrate and a polarizing plate, and forming, by a rubbing method, a pretilt angle in any one of directions in which liquid crystal molecules are felled when a voltage is applied to said vertical compensation films.
- 44. (cancelled).
- 45. (previously presented). The method as claimed in claim 26, further comprising the step of adding an organic material comprising monomers or oligomers into said liquid crystal, injecting said liquid crystal into the gap between said first substrate and said second substrate, and then polymerizing said organic material in said liquid crystal.
- 46. (previously presented). The method as claimed in claim 26, wherein said first and second orientation films are vertical orientation films, whereby said liquid crystal is oriented substantially vertically to said first substrate when no voltage is applied across said common electrode and said pixel electrode.